

2020

CERTIFICATE

To the Clerk of Pratt, State of Kansas

We, the undersigned, officers of

City of Sawyer

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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<u>Fund</u>	<u>K.S.A.</u>				
General	12-101a	7	102,000	8,910	8,990
Debt Service	10-113				
Library	12-1220				
Special Highway		8	40,000		
Water Utility Fund		8	54,000		
Gas Utility Fund		9	174,000		
Sewer Utility Fund		9	100,000		
Non-Budgeted Funds		10			
Totals		XXXXXX	470,000	8,910	8,990
Budget Summary		11	County Clerk's Use Only		
Neighborhood Revitalization					
			991,210		

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

8,917
NO

Assisted by:
Patton Cramer & LaPrad, Chtd.
Certified Public Accountants
Address:
PO Drawer H, 113 E 3rd
Pratt KS 67124
Email:

Date Attested: Oct. 25, 2019

Sherry K. News
County Clerk

Dee Weber
Justin Weber
Reggie
Governing Body

City of Sawyer

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 8,783
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 8,783

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ 0
5. Increase in personal property for 2019 :	
5a. Personal property 2019	+ 39,844
5b. Personal property 2018	- 39,634
5c. Increase in personal property (5a minus 5b)	+ 210
	(Use Only if > 0)
6. Valuation of annexed territory for 2019 :	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	+ 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2019 :	+ 0
8. Expiration of property tax abatements	+ 0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	210
11. Total estimated valuation July 1, 2019	991,295
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0002
13. Percentage adjustment increase (12 times 3)	+ \$ 2
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 132
16. Total Percentage Adjustments	\$ 134

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:	+	<u>0</u>
Property tax revenues for debt service in 2019 budget:	-	<u>0</u>
Increase property tax revenues spent on debt service		<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)	+	<u> </u>
Property tax revenues spent for public building commission and lease payments in the 2018 budget:	-	<u> </u>
Increase property tax revenues spent on public building commission and lease payments		<u>0</u>
19. Property tax revenues spent on special assessments in the 2020 budget: (Do not include amounts already reported in debt service levy)	+	<u> </u>
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:	+	<u> </u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:	+	<u> </u>
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:	+	<u> </u>
23. Law enforcement expenses - 2020 budget:	+	<u> </u>
Law enforcement expenses - 2019 budget:	-	<u> </u>
CPI adjustment 1.50%		<u>0</u>
Increased law enforcement expenses in 2020 budget: (Do not include building construction or remodeling costs)	+	<u>0</u>
24. Fire protection expenses - 2020 budget:	+	<u> </u>
Fire protection expenses - 2019 budget:	-	<u> </u>
CPI adjustment 1.50%		<u>0</u>
Increased fire protection expense in 2020 budget: (Do not include building construction or remodeling costs)	+	<u>0</u>
25. Emergency medical expenses - 2020 budget:	+	<u> </u>
Emergency medical expenses - 2019 budget:	-	<u> </u>
CPI adjustment 1.50%		<u>0</u>
Increased emergency medical expenses in 2020 budget: (Do not include building construction or remodeling costs)	+	<u>0</u>
26. Total Revenue Adjustments		<u>0</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	
Other tax entity levy - 2020 budget:	+	
Other tax entity levy - 2020 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	
30. Total Computed Tax Levy		8,917

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.025	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!
2020 Total Tax Levy (Less Levy for Other Governmental Units)	
Exemption from Election Requirement	#DIV/0!

Other Tests - Lost Valuation Test**Assessed Valuation Loss**

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0
CPI Adjustment	132
2020 Mill Rate (Less Mills for other Governmental Units)	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	132

Exemption from Election Requirement	Yes
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City of Sawyer

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	8,783	1,080	27	8	286	11
Debt Service						
Library						
TOTAL	8,783	1,080	27	8	286	11

County Treas Motor Vehicle Estimate

1,080

County Treas Recreational Vehicle Estimate

27

County Treas 16/20M Vehicle Estimate

8

County Treas Commercial Vehicle Tax Estimate

286

County Treas Watercraft Tax Estimate

11

Motor Vehicle Factor

0.12296

Recreational Vehicle Factor

0.00307

16/20 Vehicle Factor

0.00091

Commercial Vehicle Factor

0.03256

Watercraft Factor

0.00125

City of Sawyer

2020

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt - Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Water Utility Bond	3/1/1997		5.00	80,000	35,372	3/21	3/21&9/21	1,871	1,900	1,776	1,900
Total Revenue Bonds					35,372			1,871	1,900	1,776	1,900
Other:											
Kansas Water Pollution											
Revolving Water Fund	8/1/07		2.33	157,570	92,700	3/1&9/1	3/1&9/1	2,342	7,793	2,139	7,995
Total Other					92,700			2,342	7,793	2,139	7,995
Total Indebtedness					128,072			4,213	9,693	3,915	9,895

City of Sawyer

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	61,771	62,396	64,731
Receipts:			
Ad Valorem Tax	8,300	8,783	XXXXXXXXXXXXXXXXXX
Delinquent Tax	187	379	285
Motor Vehicle Tax	1,353	1,332	1,080
Recreational Vehicle Tax	27	31	27
16/20M Vehicle Tax	11	13	8
Commercial Vehicle Tax	293	263	286
Watercraft Tax			11
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax	14,692	15,000	15,575
Local Sales Tax	2,431	2,400	2,500
Franchise Tax	6,626	6,700	6,700
Utility Connect, Late Charges, Donations	3,488	2,380	2,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,332		
Neighborhood Revitalization Rebate			0
Miscellaneous	1,301	1,300	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	40,041	38,581	28,472
Resources Available:	101,812	100,977	93,203
Expenditures:			
Salaries & Wages	13,769	11,790	20,000
Office Supplies	735	613	5,000
Repairs & Maintenance	2,495	765	10,000
Electric	6,770	6,790	10,000
Contractual	11,635	12,471	25,000
Fire Expense	990	1,050	5,000
Utility Sales Tax	2,421	2,470	2,500
Refunds, Non-Sufficient Funds	146		
Capital Outlay			24,500
Cash Forward (2020 column)			
Miscellaneous	455	297	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	39,416	36,246	102,000
Unencumbered Cash Balance Dec 31	62,396	64,731	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	94,730	89,500	102,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			102,000
Tax Required			8,797
Delinquent Comp Rate: 1.3%			113
Amount of 2019 Ad Valorem Tax			8,910

CPA Summary

City of Sawyer

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	31,912	34,068	36,480
Receipts:			
State of Kansas Gas Tax	3,444	3,510	3,520
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,444	3,510	3,520
Resources Available:	35,356	37,578	40,000
Expenditures:			
Street Repair and Maint	88	98	20,000
Equipment	1,200	1,000	20,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,288	1,098	40,000
Unencumbered Cash Balance Dec 31	34,068	36,480	0
2018/2019/2020 Budget Authority Amount:	35,359	37,621	40,000

Adopted Budget Water Utility Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	40,369	37,359	32,132
Receipts:			
Charges to Customers	21,898	21,782	21,868
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	21,898	21,782	21,868
Resources Available:	62,267	59,141	54,000
Expenditures:			
Salaries & Wages	6,208	6,811	8,000
Repairs & Maintenance	5,178	5,631	11,000
Contractual Service	7,855	8,406	10,000
Electric	1,666	1,582	3,000
Water Loan Interest	1,810	1,871	1,776
Water Loan Principal	1,700	1,900	1,900
Clean Water Drinking Fee	265	165	175
Water Protection Fee	113	176	149
Capital Outlay			18,000
Cash Forward (2020 column)			
Miscellaneous	113	467	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	24,908	27,009	54,000
Unencumbered Cash Balance Dec 31	37,359	32,132	0
2018/2019/2020 Budget Authority Amount:	64,072	64,181	54,000

CPA Summary

City of Sawyer

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Gas Utility Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	111,227	113,814	117,000
Receipts:			
Charges to Customers	56,458	56,348	57,000
Interest on Idle Funds			
Miscellaneous	110	195	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	56,568	56,543	57,000
Resources Available:	167,795	170,357	174,000
Expenditures:			
Salaries & Wages	5,194	5,655	10,000
Repairs & Maintenance	310	354	10,000
Purchases	37,152	35,324	45,000
Contractual	9,591	9,988	15,000
Capital Outlay			94,000
Cash Forward (2020 column)			
Miscellaneous	1,734	2,036	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	53,981	53,357	174,000
Unencumbered Cash Balance Dec 31	113,814	117,000	0
2018/2019/2020 Budget Authority Amount:	169,382	164,230	174,000

Adopted Budget Sewer Utility Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	76,749	80,401	84,000
Receipts:			
Charges to Customers	15,142	15,086	16,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	15,142	15,086	16,000
Resources Available:	91,891	95,487	100,000
Expenditures:			
Salaries & Wages	439	555	4,866
Repairs & Maintenance	30	37	25,000
Contractual	851	300	10,000
Sewer Project Principal	7,596	7,793	7,995
Sewer Project Interest	2,293	2,342	2,139
Service Fee - Sewer Project	246		
Capital Outlay			50,000
Cash Forward (2020 column)			
Miscellaneous	35	460	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	11,490	11,487	100,000
Unencumbered Cash Balance Dec 31	80,401	84,000	0
2018/2019/2020 Budget Authority Amount:	100,800	81,780	100,000

CPA Summary

2020

NOTICE OF BUDGET HEARING

The governing body of
City of Sawyer

will meet on August 5, 2019 at 7 p.m. at Sawyer City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Sawyer City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	39,416	8.787	36,246	8.807	102,000	8,910	8.988
Debt Service							
Library							
Special Highway	1,288		1,098		40,000		
Water Utility Fund	24,908		27,009		54,000		
Gas Utility Fund	53,981		53,357		174,000		
Sewer Utility Fund	11,490		11,487		100,000		
Non-Budgeted Funds	1,200						
Totals	132,283	8.787	129,197	8.807	470,000	8,910	8.988
Less: Transfers	0		0		0		
Net Expenditure	132,283		129,197		470,000		
Total Tax Levied	8,733		8,783		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	993,799		997,226		991,295		

Outstanding Indebtedness,

	2017	2018	2019
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	38,772	37,072	35,372
Other	107,699	100,296	92,700
Lease Purchase Principal	0	0	0
Total	146,471	137,368	128,072

*Tax rates are expressed in mills

Amanda McGuire

City Official Title: City Clerk

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BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

RUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	39,416	8.787	36,246	8.807	102,000	8,910	8.988
Debt Service							
Library							
Special Highway	1,288		1,098		40,000		
Water Utility Fund	24,908		27,009		54,000		
Gas Utility Fund	53,981		53,357		174,000		
Sewer Utility Fund	11,490		11,487		100,000		
Non-Budgeted Funds	1,200						
Totals	132,283	8.787	129,197	8.807	470,000	8,910	8.988
Less: Transfers	0		0		0		
Net Expenditure	132,283		129,197		470,000		
Total Tax Levied	8,733		8,783		XXXXXXXXXX		
Assessed Valuation	993,799		997,226		991,295		

Outstanding	2017	2018	2019*
Indebtedness, January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	38,772	37,072	35,372
Other	107,699	100,296	92,700
Lease Purchase	0	0	0
Principal			
Total	146,471	137,368	128,072

*Tax rates are expressed in mills

Amanda McGuire
City Official Title: City Clerk

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